

Financial Records

Abstract of Taxes

LRDA Number 20071313

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series is an abstract of real and personal taxes for the local government showing each taxing district, tax rate, real and personal property valuation, total valuation, allocations for various funds, total local levy, and grand total levy.	Permanent	None	None	None

Accounting Files (Office Copy)

LRDA Number 20070046

Description	Minimum Retention Period	Disposition	Legal Citations	Note
These types of records are used to administer and document financial transactions and accounting functions (including accounts receivable and accounts payable) and may contain but are not limited to computer generated forms and reports, invoices, receipt books, journal entries, ledgers, accountant spreadsheets, disbursement log, billing claims, records of petty cash, charge slips, cashiers tapes, cash register tapes, daily cash and receipt reports, petty cash records, credit and collections records, copies of requisitions and purchase orders, vouchers, notes, correspondence and related documents.	Until resolution of an annual audit.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 354.624, NAC 239.165 (1)(2)	None.

Accounts Payable Files

LRDA Number 20071235

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents the payment of bills for goods and services. This series may include but is not limited to billing statements or claims, expense reimbursements, copies of checks, original invoices, copies of purchase orders, copies of bids and contracts, computer generated reports and printouts, vouchers, payment authorizations, receipts, cancelled checks or warrants, supportive documentation, and related correspondence.	Six (6) fiscal years from the end of the fiscal year to which the records pertain.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 354.170 to 354.190, NRS 11.190 (1)(b), NRS 354.230 to 354.250, NAC 239.165 (1)(2)	None.

Financial Records

Accounts Receivable Files

LRDA Number 20070445

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents monies owed to and collected by a local governmental entity. This series may include but is not limited to payment records and reports, billing statements, copies of receipts, invoices, awards, logs/journals, account summaries, credit card vouchers/remittances, electronic fund transfer (EFT) records, account write-off records, supporting documentation, and similar records.	Six (6) fiscal years after collected or deemed uncollectible.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 354.255 to 354.257, NRS 11.190 (1)(b), NAC 239.165 (1)(2)	None.

Annual Budget - Files

LRDA Number 20070003

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents the preparation of governmental budget requests presented to the governing body. This series may include but is not limited to staff reports, budget instructions, worksheets, copies of actuarial reports, surveys, allotment reports, contingency plans, budget proposals, estimates of revenues, financial forecasting reports and similar records.	Five (5) fiscal years from the year to which the records pertain.	This record series should not contain confidential or restricted information and may be destroyed in a non-secure manner such as deleting or recycling.	NRS 354.59801	None

Annual Budget - Final Budget

LRDA Number 20070004

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents the final annual financial plan for a governmental entity. This series may include but is not limited to financial summaries, spending plans, certified final budget, budget message, affidavit of proof of publication of notice of public hearing, minutes, agendas, exhibits, staff reports, and related records.	Permanent.	None	NRS 354.59801	None

Financial Records

Audit Materials

LRDA Number 20070006

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series consists of information provided to internal or external auditors by local governmental entities in accordance with NRS 354.624. Information may include but is not limited to various fund statements, property reports or lists, copies of accounting records, declarations of compliance, and any other records requested by or provided to auditors.	Until completion of annual audit.	If this record series contains confidential or restricted information that information should be destroyed in a secure manner that will prevent its reconstruction.	NRS 354.624	None

Auditors' Reports

LRDA Number 20070005

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents annual financial audits of a local governmental entity (including school districts) and may include but is not limited to accountant's summary, fund statements, revenue statements, fund balance details, financial schedules, auditor's comments and recommendations, auditors work papers, copies of prior audit reports, related correspondence and similar documents.	Permanent.	None	NRS 354.624	None

Bank Transaction Records

LRDA Number 20071311

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents transactions between a local governmental entity and its banking institution. This series may include but is not limited to deposit and withdrawal records, deposit slips or receipts, checks, transmittal documents, wire transfer request forms, transaction activity reports, bank account reconciliations, and similar records	Until completion of annual audit.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 354.624, NAC 239.165 (1)(2)	None.

Financial Records

Bankruptcy Records

LRDA Number 20070469

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents the notification of the local government that certain individuals have filed for bankruptcy protection. They are used to determine if the individual owes money to the local government and to file notice or claim with the court. Records may include notification from U.S. Bankruptcy Court, debtors name, account information, request for relief of automatic stay, reorganization and payment plans, discharge information, correspondence, and related documents.	Six (6) fiscal years after repayment or discharge of the debt.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	11 USC section 101, NRS 11.190 (1)(a), NAC 239.165 (1)(2)	None.

Bills for Care of Indigent Persons

LRDA Number 20070426

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents the cost for services provided to indigent persons and may contain but is not limited to information on individual receiving services, type of care provided, bills for hospital charges, physicians charges, ambulance charges, and charges from other medical providers, bill payment information, related correspondence, and similar documents.	Three (3) fiscal years from the date of bill payment.	Portions of this record series may contain confidential information (information on applicants or recipients of public assistance) and must be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 428.045, NAC 239.165 (1)(2)	None.

Bond Issues

LRDA Number 20070391

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents the authorization to finance municipal improvements through bonded indebtedness and implementation of municipal bond issues. Series may include but is not limited to bond anticipation notes, authorizations, bond ratings, contracts or sales agreements, sample copies or specimens of bonds sold, financial/accounting documentation (such as information on coupon number, amount of bond, date bond issued, date of bond redemption, purpose of bond and to whom bond was issued), journal entries and other computer reports, related correspondence and similar documents.	Ten (10) calendar years after bond retired.	If this series contains confidential or sensitive information that information should be destroyed in a secure manner that will prevent its reconstruction.	NRS 354.59817, NRS 354.624, NAC 239.165 (1) (2)	None.

Financial Records

Check Registers

LRDA Number 20070429

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series consists of a register of all checks issued and usually includes check number, date of check, amount of check, individual or vendor to whom the check was written, invoice information, and the purpose of check. This series may also include checkbooks, and computer printouts such as check run reports.	Six (6) fiscal years from the end of the fiscal year to which the record pertains.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 205.4617, NRS 11.190 (1)(b)	None.

Checks, Cancelled

LRDA Number 20070430

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents checks that have been cancelled, spoiled, voided, or stale dated.	Three (3) fiscal years from the end of the fiscal year to which the record pertains.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 205.4617, NRS 11.190 (3)(d)	None.

Claims Against Others

LRDA Number 20071547

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents claims against the public and insurance companies for the recovery of costs for damage to governmental property. This series may contain but is not limited to damage reports, copies of police reports, damage estimates, cost reports, photographs, summaries, copies of insurance documents, legal documents, related correspondence, and similar records.	Six (6) fiscal years after final payment is received, or one (1) fiscal year after the claim is written off as uncollectible.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 354.255 to 354.257, NRS 11.190 (1)(b), NAC 239.165 (1)(2)	None.

Credit Card Payment Records

LRDA Number 20071665

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents the payment of money owed to local governmental entity by credit/debit card or electronic transfers of money. This series may contain but is not limited to records documenting type of charge, payment amount, date, transaction number, payment authorization, copies of bills, bank statements, computer printouts, receipts, related correspondence and similar documents.	Until completion of annual audit.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Payment Card Industry (PCI) Data Security Standard 3.1, NRS 354.624, NRS 360.092, NRS 205.4617, NAC 239.165 (1)(2)	The only cardholder data that may be stored after authorization is the primary account number or PAN (rendered unreadable), expiration date, cardholder name, and service code.

Financial Records

Direct Deposit Authorizations

LRDA Number 20071259

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents authorizations to deposit employee payroll earnings into employee bank accounts through direct deposit. This series may include but is not limited to employee name, name of financial institution, authorization form, related correspondence, and similar documents.	Three (3) years after employee termination, cancellation, or change of authorization.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	29 CFR 516.5, NRS 11.190 (3)(d), NRS 239B.030, NAC 239.165 (1)(2)	None.

Direct Payment Records

LRDA Number 20071513

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents the automatic payment of utility and other service types of bills from an individual's bank or similar account. This series may contain but is not limited to application form, customer information, bank account information, type of service account, account number, copies of billing statements, customer payment reports, payment histories, related correspondence and similar documents.	Six (6) fiscal years from the end of the fiscal year to which the record pertains.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 354.255, NRS 354.760 to 354.770, NRS 11.190 (1)(b), NRS 11.190 (3)(d), NAC 239.165 (1)(2)	None.

Employment Tax Records

LRDA Number 20070450

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series is used to report the collection, distribution, deposit, and transmittal of federal income taxes. Records may include the federal miscellaneous income statement (1099), wage and tax form (W-2), request for taxpayer identification number and certificate (W-9), employers' quarterly federal tax return (941, 941E), tax deposit coupon (8109), and similar completed forms.	Four (4) years after the tax year in which the taxes are due, or four (4) years after the date the tax is paid, whichever is later.	This record series may contain confidential or sensitive information and must be destroyed in a secure manner that will prevent reconstruction of the information.	26 CFR 31.6001.1, 42 USC section 405 (c)(2)(C)(viii) [SSN], NRS 239B.030, NAC 239.165 (1)(2)	None.

Fees, Requests for Payment

LRDA Number 20071039

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This series documents payment requests and may include but is not limited to overdue notices, requests for payment, receipts, related correspondence and similar documents.	One (1) fiscal year after receipt of payment or after written off as uncollectible.	If this record series contains confidential or restricted information that information should be destroyed in a secure manner that will prevent its reconstruction.	None	None

Financial Records

Fixed Assets and Inventories

LRDA Number 20070440

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents the process of updating and reconciling an inventory of the fixed assets in a governmental entity's possession. Records in this series may contain but are not limited to fixed asset inventories, copies of purchase orders and other fiscal records, monthly or annual property reports, copies of other property records, reports from Purchasing, memos, correspondence and related documents. Information contained in the Purchasing reports often includes: description of the items, manufacturers model and serial numbers, ID number, purchase order number, original cost, value, dates (purchased, received, etc.) and commodity code.	Five (5) fiscal years after superseded.	This record series should not contain confidential or restricted information and may be destroyed in a non-secure manner such as deleting or recycling.	NRS 354.625, NAC 354.750	None

Franchise Fees

LRDA Number 20161923

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents the payment of franchise fees for the right or special privilege to conduct business or provide services using the public right of way. The types of businesses that may be required to pay a franchise fee include but are not limited to providers of telecommunications, electric energy, natural gas, cable television, video service, ambulance service, solid waste collection and disposal, and recycling collection services. Records may include but are not limited to franchise agreement, quarterly franchise fee payments, audit reports, delinquency reports, related correspondence and similar records.	Six (6) fiscal years following the receipt of payment.	If this record series contains confidential or restricted information that information should be destroyed in a secure manner that will prevent its reconstruction.	NRS 11.190 (1) (b), NRS 11.190 (3) (d), NRS 709.010 to 709.360, NRS 711.670 to 711.680, Municipal or County Code	None.

Financial Records

Fraudulent Checks

LRDA Number 20071317

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents the cancellation and reissue of warrants (checks) due to "forgery" [someone other than the named individual endorsing and cashing the check]. This record series may contain but is not limited to cancellation of warrant, affidavits, copies of checks (warrants), copies of payment voucher forms, copies of deposit receipts, copies of bank statements, reissue document forms, copies of computer printouts, copies of court documents, notes, supporting documents, and related correspondence.	Three (3) fiscal years from the end of the fiscal year to which the record pertains.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	42 USC section 405 (c)(2)(C)(viii), NRS 422.2749, NRS 205.4617, NRS 11.190 (3)(d), NAC 239.165 (1)(2)	None.

Fund Transfer Records

LRDA Number 20071520

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents moneys transferred from one fund to another showing date, amount transferred, name of funds, purpose, and balance.	Until completion of an annual audit.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 354.624, NRS 354.598005, NRS 354.6115, NAC 354.360, NRS 11.190 (3)(d)	None.

Fundraising Records

LRDA Number 20070147

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents fundraising activities such as athletic ticket sales, merchandise sales, food and beverage sales, used book sales, car washes and similar activities used to supplement the income of various local government programs. This series may contain but is not limited to fundraising activity reports, lists of donors, thank you letters, event reports, sales reports, merchandise reports, income statements, cash register tapes, copies of receipts, cost reports, related correspondence and similar documents.	Retain fundraising reports for three (3) calendar years from the date of the event or activity. Retain financial records until completion of an annual audit.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent its reconstruction.	NRS 11.190(3)(d), NRS 205.4617, NAC 239.165 (1)(2)	Review for historical value.

Financial Records

General Ledger

LRDA Number 20070442

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series consists of one or more series of financial ledgers providing a final year to date summary of accounting data and a permanent audit trail for all fiscal receipts and disbursement transactions affecting any and all local government funds and accounts, including receipts and expenditures from all revenue sources, both public and private.	Permanent.	None	None	None

Gift and Donation Records [Financial Records]

LRDA Number 20071527

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents gifts and donations to the local government. This series may contain but is not limited to donor information, acknowledgement letters, financial statements and reports, records of fund disbursements, copies of checks, receipts, related correspondence, and similar documents.	Retain records related to significant monetary or property donations, wills, bequests, endowments, trusts and similar actions permanently. Retain other gift financial records for six (6) fiscal years from the fiscal year to which the records pertain.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 11.190 (1)(b), NRS 11.190 (3)(d), NRS 205.4617, NAC 239.165 (1)(2)	None.

Grant Records- Administrative Management Records

LRDA Number 20070060

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents the awarding of funds from federal government, state government, private organizations, private benefactors, and similar sources to local governmental entities. Records may include but are not limited to: grant applications and proposals, award notification, grant administrative records including project plans, objectives, progress statements, achievement reports, periodic, records documenting the allocation of grant funds such as budgets, contracts and/or agreements, equipment inventories, financial reports, accounting records, audit reports, associated documentation, and related correspondence. NOTE: Annual, Special, and Final narrative reports have a permanent retention held under LRDA 2020011.	Three (3) fiscal years from the submission of the final expenditure report, or for the retention period required by the granting authority, whichever is longer. NOTE: Annual, Special, and Final narrative reports have a permanent retention held under LRDA 2020011.	If this series contains any confidential or sensitive information that information should be destroyed in a secure manner that will prevent its reconstruction.	2 CFR 200.333, NRS 205.4617, NAC 239.165 (1)(2)	None.

Financial Records

Grants or Donations to Nonprofit Organizations

LRDA Number 20161927

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents the granting of money or the donation of commodities, supplies, materials, staff resources, equipment, or the payment or discount of fees, to a nonprofit organization. Records may include but are not limited to resolution, application for grant or donation, copies of nonprofits tax forms, disclosure forms, selection criteria evaluations, approvals, agreements, performance measures, progress reports, audit reports, and related correspondence.	Six (6) fiscal years from the expiration of the terms or agreement, or from the receipt of the statement of completion (if applicable).	This record series may contain confidential or sensitive information (such as Tax ID) and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 244.1505, NRS 268.028, NRS 332.025, NRS 372.3261, NRS 11.190 (1)(b), NRS 11.190 (3)(d)	None.

Grants: Federal Grants- Real Property and Equipment

LRDA Number 20070716

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series is used to document real property and equipment purchased with funds from federal grants. This series may include but is not limited to grant application documents; real property documentation (maps, plots, title records, etc.); equipment records (purchase documentation, user manuals, property ID documentation, etc.); tax documentation (assessment records, IRS tax documents, state and local government tax documentation, etc.); disposition records (sales, transfers or discarding records), related correspondence, and similar documentation.	Three (3) federal fiscal years from the date of the disposition, replacement or transfer of the property or equipment, or for the retention period required by the granting authority, whichever is longer.	This record series may contain confidential or sensitive information (such as the Tax ID number) and should be destroyed in accordance with NAC 239.165 when the retention period has expired.	2 CFR 200.333, NRS 205.4617, NAC 239.165 (1)(2)	None.

Grants: Unsuccessful Loan/Grant Applications

LRDA Number 20071248

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series contains applications and supporting documentation relating to federal, state, and private loans/grants submitted by local governmental entities which were not funded or were denied.	As long as administratively useful to the agency.	This record series may contain confidential or sensitive information (such as the Tax ID number) and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 205.4617, NAC 239.165	None.

Financial Records

Housing Authorities Files

LRDA Number 20071732

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents various affordable housing programs usually funded by the federal government and managed by local housing authorities and may contain but is not limited to applications for assistance, assistance payment records, tenant information, authorization forms, inspection reports, checklists, income verifications, copies of plans or drawings, state and/or federal forms, related correspondence and similar documents.	For fiscal records retain three (3) federal fiscal years from the submission of the final expenditure report, or for the retention period required by the granting authority, whichever is longer. For property and equipment retain three (3) federal fiscal years from the date of the disposition, replacement or transfer of the property or equipment, or for the retention period required by the granting authority, whichever is longer.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	24 CFR 85.42, 2 CFR 200.33, NRS 315.320, NRS 315.961 to 315.996, NRS 239B.030, NRS 205.4617, NRS 239A.080, NAC 239.165 (1)(2)	None.

Investment Records

LRDA Number 20070444

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series is used to document and administer investment accounts and may contain but is not limited to investment fund information, records related to specific investments, investment registers, investment reconciliations, confirmations of purchase, bank statements, records which document transaction activity, investment fund balances, investment performance documentation, related correspondence and similar documents.	Six (6) fiscal years from the end of the fiscal year to which the record pertains.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 11.190 (1)(b)	None.

IRS Section 125 Records

LRDA Number 20101833

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series is used to document premiums paid on voluntary benefit plans. Records may include but are not limited to employee personal data, employee contribution reports, pre-tax documentation, status reports, payroll deduction reports, and similar information. Premiums paid through IRS approved Section 125 (cafeteria) plans are paid on a pre-tax basis and are excluded from gross income.	Four (4) years after the tax year in which the taxes are due, or four (4) years after the date the tax is paid, whichever is later.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	26 USC 125, 26 USC 106, 26 USC 6039D, 26 CFR 31.6001-1, NAC 239.165	None.

Financial Records

Journal Entries

LRDA Number 20070446

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This series documents journal entries detailing accounts to be charged and credited and is used to make adjustments and corrections to accounting records. These types of records usually include information on account number, amount debited, amount credited, account description, and reason for journal entry.	Six (6) fiscal years from the end of the fiscal year to which the record pertains.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 11.190 (1)(b)	None.

Land Lease Appraisals

LRDA Number 20200002

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series consists of formal land value appraisals completed prior to leasing out portions of local government owned land, associated documentation, and related correspondence.	Five (5) fiscal years from the termination or expiration of the lease agreement.	If this record series contains confidential or sensitive information that information should be destroyed in a secure manner that will prevent its reconstruction.	NRS 11.190 (3)(d), NRS 645C.400, NAC 645C.430, NAC 239.165	NRS 645C.400: An appraiser shall maintain a record of each appraisal he or she prepares for not less than 5 years after completion of the appraisal and notify the Real Estate Division of the Department of Business and Industry of the location where the record is stored and of any change in that location.

Liens and Releases

LRDA Number 20071666

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents liens filled for non-payment of taxes, services or merchandise in accordance with state/federal law. This series may contain but is not limited to notice of lien, refilling form, certificate of release, certificate of subordination, correction notices, certificate of non-attachment, certificate of revocation and reinstatement, certificate of withdrawal, copies of court documents, related correspondence and similar documents.	Retain records related to tax liens for ten (10) calendar years from the date of filing or refilling, whichever is later. Retain records related to liens for merchandise or services for six (6) calendar years from the date of final payment or action.	This record series may contain confidential or restricted information and must be destroyed in a secure manner that will prevent reconstruction of the information.	26 CFR 301.6502, 26 CFR 301.6103 (a)(1) thru (p)(7), NRS 375A.310, NRS 11.190 (1)(a), NAC 239.165 (1)(2)	None.

Financial Records

Local Government Financial Emergency Files

LRDA Number 20071746

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series is used to aid a local government entity throughout a financial crisis and may contain but is not limited to accounting records (including accounts payable, accounts receivable, bank statements, purchase orders, claims, etc.) resolution requesting assistance, audit reports, budgets, contracts and agreements, corrective action plans, meeting records, public hearing records, special reports (financial analysis, proposals, etc.), correspondence and supportive documentation.	Six (6) fiscal years from the end of the fiscal year in which the financial emergency was declared over. Review for historical value.	Portions of this series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 354.675 to 354.725, NRS 11.190 (1)(a)(b), NRS 205.4617, NRS 239B.030, NAC 239.165	The Nevada Department of Taxation is the office of record for this record series.

Monthly Budget Status Reports

LRDA Number 20071517

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents the monthly status of local government budgets. This series may contain but is not limited to information on original budget authority, budget adjustments, outstanding encumbrances, unencumbered balances, expenditures to date, amounts expended in the current month, breakdowns by category, supporting documentation and similar information.	Until completion of an annual audit.	This record series should not contain confidential or restricted information and may be destroyed in a non-secure manner such as deleting or recycling.	NRS 354.280, NRS 354.624	None

NRS 338.1444 Report

LRDA Number 20081761

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents compliance with NRS 338.1444 requirements for awarding of contracts for smaller public work to contractors. At least once each quarter, a local government shall prepare a report detailing, for each public work over \$25,000 for which a contract for its completion is awarded pursuant to paragraph (a) of subsection 1, if any: The name of the contractor to whom the contract was awarded; The amount of the contract awarded; A brief description of the public work; and the names of all contractors from whom bids were solicited.	Three (3) fiscal years from the end of the fiscal year to which the report pertains.	This record series should not contain confidential or restricted information and may be destroyed in a non-secure manner such as deleting or recycling.	NRS 338.1444, NRS 11.190 (3)(d)	A report prepared pursuant to subsection 338.1444 (3) is a public record and must be maintained on file at the administrative offices of the applicable public body.

Financial Records

Payment Card Industry (PCI) – Cardholder Data

LRDA Number 20181988

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series consists of Cardholder Data (CHD) obtained during electronic financial transactions where an agency stores, processes or transmits cardholder data received via point of sale systems, phone, email, internet, paper, etc. This sensitive cardholder data is security-related information (primary account number (PAN), expiration date, cardholder name, and service code) used to authorize and process payment card transactions. Any local government agency that processes, stores, or transmits payment card data is required by the card provider (Visa, MasterCard, American Express, etc.) to comply with certain security standards to prevent cardholder data theft.	Retain for no longer than required for legal, regulatory, and/or business requirements. It is recommended this data be retained no longer than one hundred-twenty (120) days from the completion of the transaction. If you don't need it, don't store it.	This record series contains confidential/sensitive information and must be destroyed in a secure manner that will prevent reconstruction of the information.	PCI Security Standards Council - Data Security Standard 3.1 to 3.7, NRS 205.602, NRS 603A.040, NRS 603A.215	In accordance with PCI Security Standards Council - Data Security Standard 3.4 – The primary account number (PAN) must be rendered unreadable anywhere it is stored (including on portable digital media, backup media, and in logs).

Payment Card Industry (PCI)-Audit Logs

LRDA Number 20181975

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series consists of audit logs created to document compliance with PCI Data Security Standards. Logging mechanisms and the ability to track user activities are critical in preventing, detecting, or minimizing the impact of a data compromise. The presence of logs in all environments allows thorough tracking, alerting, and analysis when something does go wrong.	One (1) fiscal year from the end of the fiscal year in which the log was created with a minimum of three (3) months immediately available for analysis (for example, online, archived, or restorable from backup).	This record series contains confidential/sensitive information and must be destroyed in a secure manner that will prevent reconstruction of the information.	PCI Security Standards Council - Data Security Standard 10.7, NRS 603A.215	Retaining logs for at least a year allows for the fact that it often takes a while to notice that a compromise has occurred or is occurring and allows investigators sufficient log history to better determine the length of time of a potential breach and potential system(s) impacted. By having three months of logs immediately available, an entity can quickly identify and minimize impact of a data breach.

Financial Records

Payment Card Industry (PCI)-Sensitive Authentication Data

LRDA Number 20181973

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series consists of Sensitive Authentication Data obtained during electronic financial transactions where an agency stores, processes or transmits cardholder data received via point of sale systems, phone, email, internet, paper, etc. Sensitive Authentication Data is security-related information (including but not limited to card validation codes/values, full track data (from the magnetic stripe or equivalent on a chip), PINs, and PIN blocks) used to authenticate cardholders and/or authorize payment card transactions. Any local government agency that processes, stores, or transmits payment card data is required by the card provider (Visa, MasterCard, American Express, etc.) to comply with certain security standards to prevent cardholder data theft.	Retain until authorization of transaction.	This record series contains confidential/sensitive information and must be destroyed in a secure manner that will prevent reconstruction of the information.	PCI Security Standards Council - Data Security Standard 3.1 to 3.7, NRS 205.602, NRS 603A.040, NRS 603A.215	Per Payment Card Industry (PCI) Data Security Standard (DSS) 3.2-Storage of sensitive authentication data after authorization is prohibited! This data is very valuable to malicious individuals as it allows them to generate counterfeit payment cards and create fraudulent transactions.

Payroll Administrative Reports

LRDA Number 20070452

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series contains reports, statistical studies, and other records designed and used for budget preparation, projections, workload and personnel management, research, and general reference. It consists of summary reports organizing wages, deductions, and other data into categories such as quarter-to-date, year-to-date, fiscal year-to-date, breakdowns by area of expense, employee / employer contributions, and similar administrative reports.	Three (3) fiscal years from the fiscal year to which the reports relate.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	29 CFR 516.5, 42 USC section 405 (c)(2)(C)(viii) [SSN], NRS 11.190 (3)(d), NAC 239.165 (1)(2)	None.

Financial Records

Payroll Deduction Documents

LRDA Number 20071686

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series is used to document and administer deductions to employee's payroll. This series includes all forms used to input information into system for a payroll deduction, including authorization forms for the deductions.	Retain authorization forms for a period of three (3) fiscal years after the form is cancelled or superseded, or after the termination of the employee. Retain file maintenance documents for two (2) fiscal years from the date of the document.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	29 CFR 516.6 (c), NRS 239B.030, NRS 205.4617, NRS 11.190 (3)(d), NAC 239.165 (1)(2)	None.

Payroll Files

LRDA Number 20070449

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series is used to document and administrate the payroll of local government employees. This record series may contain but is not limited to employee time records, cost summary reports, detail cost listings, pay register, direct deposit reports, pay worksheets, net pay adjustments, quarterly reports, and similar reports and documents.	Three (3) fiscal years from the fiscal year to which the records pertain.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	29 CFR 516.5(a), 29 CFR 516.6(a), NRS 608.115, NRS 11.190 (3)(d)	None.

Payroll Maintenance Reports

LRDA Number 20071687

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series is used in-house to control, correct, and maintain computer data related to the payroll system.	Two (2) fiscal years from the fiscal year to which the document pertains.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	29 CFR 516.6, NRS 239B.030, NRS 205.4617, NAC 239.165 (1)(2)	None.

Financial Records

Payroll Registers or Reports

LRDA Number 20070451

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents pay and benefits earned by governmental employees. This series may contain but is not limited to information such as employee name and payroll number, social security number, hours worked, rate, overtime, various allowances, gross pay, federal and other withholdings, voluntary deductions, garnishments, net pay, retirement deductions, leave earned and taken, payroll codes, check number and agency code, warrants issued, warrant register, and related data.	Retain year-end registers/reports for a minimum period of sixty (60) fiscal years from the year to which the record pertains. Retain other payroll registers for a minimum period of six (6) fiscal years from the fiscal year to which the records pertain.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	42 USC section 405 (c)(2)(C)(viii) [SSN], 29 CFR 516.5(a), 29 CFR 516.6(a), NRS 608.115, NRS 11.190 (1)(b), NRS 11.190 (3)(d), NAC 239.165 (1)(2)	This record series has been used to prove employment, verify retirement, and document longevity for employees when other records were not available. This is the reason for the sixty (60) year retention period.

Payroll Reports / Printouts (office copies)

LRDA Number 20070066

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents and verifies staff payroll activities. This series may include but is not limited to copies of internal computer printouts, longevity documents, time and attendance reports, time sheets, leave forms, ledgers, payroll deduction forms and related documents. The official copy of this type of report or printout is usually retained by Treasurers, Comptrollers, Finance Departments, or similar entities.	One (1) fiscal year from date of the document.	This record series may contain confidential or restricted information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 239B.030, NAC 239.165 (1)(2)	None.

Postal/Freight Records

LRDA Number 20071532

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series is used to administer and document transactions with the U.S. Postal Service, private couriers (such as FedEx, UPS, etc.) and private carriers concerning postal or freight services. Records may include but are not limited to postal meter records, receipts for postage stamps, receipts for registered and certified mail, receipts and documentation for insured mail, special delivery records, shipping company information, invoices, bills of lading, shipping tags, shipping receipts, shipment logs, documentation on the items being shipped, insurance documentation, loss and/or damage reports, correspondence and related documents.	Three (3) fiscal years from the end of the fiscal year to which the record pertains.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 11.190 (3)(d)	None.

Financial Records

Procurement and Credit Card Records

LRDA Number 20071310

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series is used to document and administer the authorization and use of procurement and /or credit cards by local government employees. This record series may contain but is not limited to authorizations, applications, agreements, procurement/credit card logs, policy and procedure guides, and other documents used to create accounts. This series may also contain, but is not limited to, accounting records related to purchases and payment of procurement/credit card bills, related correspondence and similar documents.	Retain records used to create procurement/credit card accounts for a minimum period of three (3) years after the discontinuation or cancellation of account. Retain accounting records related to procurement/credit cards until completion of an annual audit.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 11.190 (3)(d), NRS 354.624, NAC 239.165 (1)(2)	None.

Project Ledgers

LRDA Number 20070453

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents financial transactions and accounting functions related to capital improvements and permanent assets of the local government. These types of ledgers may include but are not limited to information on financial receipts and expenditures for design, engineering, construction, repair and/or major maintenance of local government owned or operated buildings, facilities, roadways, utilities, public works and other infrastructure.	Permanent.	None	None	None

Property and Equipment Inventory

LRDA Number 20070014

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents the process of updating and reconciling an inventory of property and equipment owned or operated by a local government. This series may contain but is not limited to copies of purchase orders, monthly property reports, descriptions of items, manufacturer's model and serial number, fiscal reports related to original cost, value reports, commodity codes, memos, correspondence and other related records.	Five (5) fiscal years following update of the inventory.	If this record series contains confidential or restricted information that information should be destroyed in a secure manner that will prevent its reconstruction.	NRS 354.625	None

Financial Records

Receipts, All Monies Received

LRDA Number 20070454

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents revenue collected by the local government and may contain but is not limited to receipt slips, receipt books, receipt ledgers, fund information, information on the source of money collected, records documenting manner in which it must be apportioned, correspondence and related documents	Three (3) fiscal years from the end of the fiscal year to which the record pertains.	If this record series contains confidential or restricted information that information should be destroyed in a secure manner that will prevent its reconstruction.	NRS 354.270, NRS 11.190 (3)(d)	None

Refund Records

LRDA Number 20071316

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents credits or refunds to taxpayers for the overpayment of taxes or fees. Information may include but is not limited to account name and number, property location, tax ID number, amount of overage, cause of overage, certifications, written request for credit or refund, receipts, related correspondence, and similar documents.	Three (3) fiscal years from the end of the fiscal year to which the record pertains.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 354.220 to 354.250, NRS 354.59888, NRS 11.190 (3)(d), NAC 239.165 (1)(2)	None.

Returned Checks, Files

LRDA Number 20070521

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents attempts to collect monies for non-negotiable (usually insufficient funds) checks received for payment to agency accounts. Usually includes printouts or reports listing names, addresses, telephone numbers, banks upon which checks were drawn, reasons for return, and similar information.	Three (3) fiscal years after collected or written off as uncollectible.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 11.190 (3)(d), NRS 205.4617, NAC 239.165 (1)(2)	None.

Revenue Ledgers

LRDA Number 20070456

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series provides a financial history of the source of a local government's income.	Permanent.	None	NRS 354.624	None

Financial Records

Revenue Sharing Records

LRDA Number 20071514

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents the receipt and administration of revenue sharing funds. Records may include but are not limited to affidavits of publication, claim reports, project records, revenue and expenditure summaries, status reports, audit reports, supporting documentation and related records.	Six (6) fiscal years from the end of the fiscal year to which the record pertains.	If this record series contains confidential or restricted information that information should be destroyed in a secure manner that will prevent its reconstruction.	NRS 11.190 (1)(b)	None

Room Tax Return Files

LRDA Number 20070483

Description	Minimum Retention Period	Disposition	Legal Citations	Note
These files are actual monthly remitted reports for room taxes collected from the individual hotels/motels as well as a monthly calculation spreadsheet for remittance of said taxes collected to various agencies. It also includes copies of the agency remittances, payments and calculations.	Three (3) fiscal years after audit.	This record series should not contain confidential or restricted information and may be destroyed in a non-secure manner such as deleting or recycling.	NRS 11.190 (3)(d)	None

Subsidiary Ledgers or Registers

LRDA Number 20071312

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents the details of financial transactions such as those related to receipts and expenditures on a daily, monthly, quarterly or similar basis. This record series may contain but is not limited to expenditure ledgers, encumbrance listings, warrant registers, cumulative voucher sheets, and related documents and reports. This record series may also be used to provide backup documentation to the General Ledger.	Six (6) fiscal years from the end of the fiscal year to which the record pertains.	This record series should not contain confidential or restricted information and may be destroyed in a non-secure manner such as deleting or recycling.	NRS 354.624	None

Superfund Grant Records

LRDA Number 20071663

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents superfund grants and may contain but is not limited to grant financial records and reports, property records, procurement records, time and attendance records, compliance documentation, related correspondence and similar documents	Ten (10) calendar years following the submission of the final Financial Status Report to the Environmental Protection Agency (EPA).	If this record series contains confidential or restricted information that information should be destroyed in a secure manner that will prevent its reconstruction.	40 CFR 35.6700, 40 CFR 35.6705, 40 CFR 35.6710, 40 CFR 31.42 (e)	Review for historical value.

Financial Records

Tax Bills

LRDA Number 20070457

Description	Minimum Retention Period	Disposition	Legal Citations	Note
These are individual tax bills mailed yearly to each property owner or to the holder of the mortgage on the property, seeking payment of property taxes.	Three (3) fiscal years from the end of the fiscal year to which the record pertains.	This record series should not contain confidential or restricted information and may be destroyed in a non-secure manner such as deleting or recycling.	NRS 361.480	None

Tax Exempt Bond Files

LRDA Number 20181980

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents the transaction and expenditure of Tax Exempt Bonds (TEB). Records may include but are not limited to basic records relating to the tax exempt transaction (such as loan agreements, bond counsel opinions, policy guidelines), records documenting the expenditure of TEB proceeds (such as construction contracts, certificates of completion, vendor invoices), records documenting the sources of payment or security of the bonds, if applicable documentation pertaining to any investment of any bond proceeds, related correspondence, and similar records.	Retain for as long as the bonds are outstanding, plus six (6) fiscal years after the final redemption date of the bonds.	If this series contains confidential or sensitive information that information should be destroyed in a secure manner that will prevent its reconstruction.	26 CFR 1.6001 (e), 26 CFR 1.148 (5)(d)(6)(iii)(E), NRS 11.190 (1)(b), NRS 11.190 (3)(d), NAC 239.165	None

Tax Notices

LRDA Number 20070458

Description	Minimum Retention Period	Disposition	Legal Citations	Note
These are informational notices published at least quarterly in newspapers or posted in public places, specifying the dates property taxes are due, and the penalties for delinquency.	As long as administratively useful.	This record series should not contain confidential or restricted information and may be destroyed in a non-secure manner such as deleting or recycling.	NRS 361.480	It is recommended this series not be retained longer than three (3) years.

Financial Records

Tax Protest Letters

LRDA Number 20071319

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents taxes paid under protest by a taxpayer and may contain but is not limited to name and address of property owner, parcel identification number, legal description, assessed valuation, written statement setting forth the grounds on which the protest is based, request for re-evaluation, transmittal letters, hearing results, court documents, related correspondence, and similar documents.	Six (6) calendar years after final determination.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 361.410 to NRS 361.435, NRS 11.190 (1)(b), NRS 11.190 (3)(a), NAC 239.165 (1)(2)	None.

Tax Receipts and Stubs

LRDA Number 20070460

Description	Minimum Retention Period	Disposition	Legal Citations	Note
These are receipts issued for the payment of taxes. They include receipt number, date of payment, parcel number, owner's name, current or delinquent tax payment, and amount paid.	Three (3) fiscal years from the end of the fiscal year to which the record pertains.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 239B.030, NAC 239.165 (1)(2)	None.

Tax Redemption Certificates

LRDA Number 20070461

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This certificate documents the property description, amount of delinquent taxes due, year of assessment, name of the owner or taxpayer of the property, various taxes, penalties, interest, and other costs added to the property, and a statement documenting the period of redemption.	Permanent.	This record series may contain confidential or sensitive information.	NRS 361.5648 to 361.620, NRS 250.110 to 250.180	None.

Tax Rolls

LRDA Number 20070459

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents the official record of assessments, tax levied, and changes to the tax roll on properties. Information in this series may include but is not limited to name, address, assessed value, real market value, taxes levied, legal description, code area, property class, information on any changes made since previous tax roll, total exemptions, value as corrected, tax amount due, and tax amount paid.	Permanent.	Portions of this record series may contain confidential or sensitive information.	NRS 239B.030, NRS 250.110 to 250.180	None

Financial Records

Tax Sales Redeemed

LRDA Number 20070463

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents the payment of delinquent taxes by the person originally assessed on a property that has been sold for delinquent taxes. This series may include but is not limited to payment information, date redeemed, last known owners name, to whom sold or who made payment, property description, years and amounts for which back taxes paid, breakdown of tax and interest amounts, tax redemption certificate, related correspondence and similar documents.	Permanent.	This record series may contain confidential or sensitive information.	NRS 361.5648 to 361.620, NRS 250.110 to 250.180	None.

Tax Sales Reports

LRDA Number 20070462

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents the sale of property for delinquent taxes. Reports may contain but are not limited to affidavits of publication, information on delinquent owner, description of property, tract or lot, assessed value of property, date of auction or sale, registration / bidder information, payment requirements, information on who purchased property, delinquent tax, penalties and costs, total amount due, amount of sale, supporting documents, correspondence, and related information.	Permanent.	This record series may contain confidential or sensitive information.	NRS 361.585, NRS 361.590	None.

Travel Records

LRDA Number 20071258

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents travel arrangements and claims made by staff members, commission and committee members and others associated with a local government. This series may include but is not limited to travel itinerary, request for travel authorization, travel authorization, request for training forms, request for out of state travel, transportation requests, hotel reservation information, per diem vouchers, reimbursement requests, receipts, plane tickets or stubs, parking expense documents, supporting documentation, related correspondence and similar documents.	Three (3) fiscal years from the end of the fiscal year to which the records pertain.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 11.190 (3)(d), NRS 354.624, NRS 239B.030, NAC 239.165 (1)(2)	None.

Financial Records

Trial Balance Reports

LRDA Number 20071318

Description	Minimum Retention Period	Disposition	Legal Citations	Note
These reports provide a detailed listing of accounting transactions and may be used in balancing the General Ledger. This series may include information on dates, account numbers, names, transaction codes, fund balances, bank accounts, balance sheets, income statements, month to date balances, year to date balances, and similar documents.	Until the completion of an annual audit.	This record series should not contain confidential or restricted information and may be destroyed in a non-secure manner such as deleting or recycling.	None	None

Unclaimed Property Report

LRDA Number 20070464

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents the reporting by holders of abandoned accounts in accordance with NRS Chapter 120A. This record series may contain various completed forms and reports as required by the State Treasurer (Administrator of Unclaimed Property), supportive documentation, associated correspondence, and similar material.	Seven (7) calendar years from the date the abandoned property report is filed with the State Treasurer.	This record series is confidential per NRS 120A.145, and must be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 120A.700, NRS 120A.145, NRS 120A.560, NAC 239.165 (1)(2)	None.